

**DATE:** February 6, 2014

**TO:** Taxpayer

**FROM:** Contra Costa County Assessor Office

**SUBJECT: 2014-2015 VALUATION GUIDELINES**

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Enclosed are the 2014-2015 Valuation Guidelines used for the assessment of capital assets in Contra Costa County. Factors are derived based on information published by the California Assessor's Association. Variations of these schedules may be used when circumstances warrant such action.

Individual table designations are on pages 1 and 2.

Starting in 2013, Factor Tables used prior to 1/1/2000 will be replaced by CAA Equivalent Tables (Except Tables K, L, N, R, T, Y, and W)

**Factor Tables Chart  
(By Equipment Type)  
Lien Date 2014**

Category	Table	Category	Table
Aerospace	A3	Circuit Board Mfg.	A1
Agriculture/Farm	C10	Cocktail Lounges/Bars/Saloons	C5
Agriculture/Mobile (New/Used/Avg) -Except Harv.	C20/C21/C27	Cogeneration (Power Plants)	A6
Agriculture/Mobile (New/Used/Avg) - Harvesters	C28/C29/C30	Computers - LAN & Mainframe	C18
Airlines - Commercial	16 or 20 Yr - SL	Computers - Personal	C19
Amusement (Miniature Golf/Race Car/Cages)	C4	Construction/Demolition Contractor	C11
Amusement (Theme Parks)	C6	Construction Mobile (New/Used/Avg)	C12/C13/C26
Apartment Equipment/Furniture	C3	Copiers	C25
<b>Apparel Mfg.</b>	<b>A3</b>	Cotton Gins	C10
ATM (Automatic Teller Machines)	C4	Dairies	C10
ATM (w/ Enclosures)	C5	Dental Lab	C5
ATM (Enclosure only)	C6	Dentists	C5
Automotive Repair-Service	C4	Drug/Pharmaceutical Mfg.	A3
Bakeries- Small	C6	Dry Cleaners (Commercial)	C6
<b>Bakeries - Large</b>	<b>C6</b>	Electronic Equipment Mfg.	A2
Bank (Counter/Teller Lines/Fixtures)	C6	Fabricated Metal Products Mfg.	A4
Bank (Carpets/Drapes)	C3	Facsimile	U6
Bank (TV/Camera/Sgns)	C4	Food Processing	A4
Bank (Drive-Up Windows)	C7	<b>Forklifts</b>	<b>A2</b>
Bank (Vault Doors/Night Dep.)	C9	Furniture Mfg./Wood Working	A4
Barber Shop	C5	Gas Cylinders (I.e. oxygen tanks)	C7
Beauty Salon	C5	Gas Distribution	A4
Billboards	***	Glass and Glass Product Mfg.	A4
Billiard Rooms	C6	Glass Bottle Forming Equipment	A1
Biotech- M & E	C14	Golf Carts	C2
Biotech - Other Eq/Fixtures	C15	Grocery Stores- Convenience	C5
Biotceh - Tools, Molds, Dies, Jigs	C16	Grocery Stores - Supermarkets	C5
<b>Blue Printing/Map Making</b>	<b>A3</b>	Health Clubs (Athletic Clubs)	C4
Book Binders	A4	Hospitals	C5
Bottling Plants (Other than Breweries)	A4	Hotels & Motels Furnishings	C3
Bowling Alleys	C6	Ice Plant	A4
Breweries	A4	Janitorial Maintenance Service	C3
Brick or Tile Manufacturing	A5	Laboratory Equipment	C4
<b>Cable Equipment</b>	<b>U6/U10</b>	Laundries - Coin Operated	C4
Canneries	A5	Laundries - Commercial	C6
Car Wash	C5	Machines Shops (Incl. CNC Equip)	A3
Cargo Containers	C7	Mailing & Shipping Services - Large	C6
Concrete/Ashpalt Batch Plants	A6	Medical Equipment - High Tech	U8
Cement Manufacturing	A10	Medical Office and Clinics	C5
Cell Phone Tower	C8	Model Home Furniture	C3
Chemicals and Allied Products Mfg.	A4		

\*\*\* See current CAA Business Assessment Factors Paper ([www.calassessor.org](http://www.calassessor.org))

**Categories in BOLD indicate New Category or Factor Table Change for 2014-2015**

**Factor Tables Chart  
(By Equipment Type)  
Lien Date 2014**

Category	Table	Category	Table
Mortuaries	C6	Telephone & Communication	C4
Newspaper Publisher	A4	Testing Equipment	C3
Office Furniture and Equipment	C5	Textile Mill Products Manufacturing	A4
Offset Lithographic Printing Presses	C31	Theatres	C6
One Way Pagers & Mobile Phones	U4	Tools/Tooling	C1
Paper Product Manufacturing	A4	Vending Equipment	C3
Petroleum-Refinery	A10	Video Games (Arcades)	U4
Photo Labs - Commercial	C4	Warehouse Equipment	C6
Photo Labs - One Hour	C3	Wind Generators (Mfg before 2000)	W
Plastics Manufacturing	A4	<b>Wind Generators (Mfg after 2000)</b>	<b>A6</b>
Point-of-Sale	U8	Wind Machines - Agricultural	C22
Postage Meters	C4	Winery (All other Eq except Tanks)	A4
Print Shop	C5	Winery Tanks	A7
<b>Propane Tanks</b>	<b>C8</b>		
Radio/TV Broadcast Studios	(No CAA Recom)	<b>TABLES USED PRIOR TO 1/1/2000</b>	
Recyclers	C6	<b>(Starting Lien Date 2013: Use CAA Equivalent Tables)</b>	
Restaurants - Fast Food Chains	C5		
Restaurants - Regular	C5	Industrial Machinery & Eq (General)	A A5
Retail Store - Warehouse	C6	Commercial Equip & Fix (General)	B C6
Retail Store - Other	C5	Office Equip and Furniture	C C5
Sand/Dirt/Gravel Suppliers	C6	Mechanical Office Equipment	D C4
Satellite Dishes - Residential	U6	Tools/Molds/Dies/Jigs	E C3
Schools	C5	Special Office Machines	F U8
Semiconductor Mfg. Equip	A8	Vending Machines - Games	H C1
Semiconductor Mfg. Fixtures	A12	Vending Machines - Others	I C2
Service Stations (Tanks)	C8	Vending Machines - Cigs & Candy	J C3
S.Stations (All Other Equip)	C5	Misc. Buildings & Land Improvemts.	K
Security & Surveillance Equipment	C4	Major Buildings and Structures	L
Sheet Metal Mfg.	A4	Special EDP & Copier Equipment	M C25
Ship and Boat Builders	A4	100% Value Business Property	N
Shopping Carts	C1	50% Restaurant Chinaware	R
Signs	C5	Mobile Construction Equipment	S C12
Ski Lifts	C6	100% Realty Responsibility	T
Storage Bins - Trash	C5	Prop 13 Annual 2% Improvements	Y
Sugar and Sugar Product Mfg.	A6	Farm Machinery and Equipment	2 C20
		Computers	7 to 8 C18/C19

Table A1

## CONTRA COSTA COUNTY

## 2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 8 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	100	0.89	89
2012	101	0.78	79
2011	103	0.67	69
2010	105	0.56	59
2009	105	0.45	47
2008	106	0.35	37
2007	111	0.26	29
2006	114	0.19	22
2005	117	0.14	16
2004	121	0.10	12
Prior	121	0.09	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A2

## CONTRA COSTA COUNTY

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 10 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.92	92
2012	101	0.83	84
2011	103	0.75	77
2010	105	0.66	69
2009	105	0.57	60
2008	106	0.49	52
2007	111	0.41	46
2006	114	0.33	38
2005	117	0.26	30
2004	121	0.20	24
2003	125	0.16	20
2002	126	0.12	15
2001	126	0.09	11
Prior	126	0.09	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A3

## CONTRA COSTA COUNTY

## 2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 12 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.94	94
2012	101	0.87	88
2011	103	0.80	82
2010	105	0.73	77
2009	105	0.66	69
2008	106	0.59	63
2007	111	0.52	58
2006	114	0.45	51
2005	117	0.38	44
2004	121	0.32	39
2003	125	0.26	33
2002	126	0.22	28
2001	126	0.17	21
2000	126	0.14	18
1999	128	0.11	14
Prior	128	0.09	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A4

## CONTRA COSTA COUNTY

## 2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 15 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.95	95
2012	101	0.90	91
2011	103	0.85	88
2010	105	0.80	84
2009	105	0.75	79
2008	106	0.69	73
2007	111	0.64	71
2006	114	0.58	66
2005	117	0.53	62
2004	121	0.47	57
2003	125	0.42	53
2002	126	0.37	47
2001	126	0.32	40
2000	126	0.27	34
1999	128	0.23	29
1998	128	0.19	24
1997	130	0.16	21
1996	132	0.14	18
1995	135	0.11	15
1994	135	0.10	14
1993	135	0.09	12
Prior	135	0.09	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A5

## CONTRA COSTA COUNTY

## 2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 17 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	100	0.96	96
2012	101	0.92	93
2011	103	0.88	91
2010	105	0.83	87
2009	105	0.79	83
2008	106	0.74	78
2007	111	0.70	78
2006	114	0.65	74
2005	117	0.60	70
2004	121	0.55	67
2003	125	0.50	63
2002	126	0.45	57
2001	126	0.41	52
2000	126	0.36	45
1999	128	0.32	41
1998	128	0.28	36
1997	130	0.24	31
1996	132	0.21	28
1995	135	0.18	24
1994	139	0.15	21
1993	142	0.13	18
1992	142	0.11	16
1991	142	0.10	14
Prior	142	0.09	13

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Table A6

## CONTRA COSTA COUNTY

## 2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 20 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.97	97
2012	101	0.94	95
2011	103	0.91	94
2010	105	0.87	91
2009	105	0.84	88
2008	106	0.80	85
2007	111	0.76	84
2006	114	0.72	82
2005	117	0.69	81
2004	121	0.65	79
2003	125	0.61	76
2002	126	0.57	72
2001	126	0.52	66
2000	126	0.48	60
1999	128	0.44	56
1998	128	0.40	51
1997	130	0.37	48
1996	132	0.33	44
1995	135	0.29	39
1994	139	0.26	36
1993	142	0.23	33
1992	145	0.21	30
1991	147	0.18	26
1990	151	0.16	24
1989	156	0.14	22
1988	156	0.13	20
1987	156	0.11	17
1986	156	0.09	14
Prior	156	0.09	14

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Table A7

## CONTRA COSTA COUNTY

2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 40 yrs. Min. % Good Factor: 9% (if applicable)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.99	99
2012	101	0.98	99
2011	103	0.98	101
2010	105	0.97	102
2009	105	0.96	101
2008	106	0.95	101
2007	111	0.94	104
2006	114	0.93	106
2005	117	0.92	108
2004	121	0.91	110
2003	125	0.89	111
2002	126	0.88	111
2001	126	0.87	110
2000	126	0.86	108
1999	128	0.84	108
1998	128	0.83	106
1997	130	0.81	105
1996	132	0.80	106
1995	135	0.78	105
1994	139	0.77	107
1993	142	0.75	107
1992	145	0.73	106
1991	147	0.72	106
1990	151	0.70	106
1989	156	0.68	106
1988	163	0.66	108
1987	169	0.64	108
1986	172	0.63	108
1985	175	0.60	105
1984	179	0.59	106
1983	184	0.56	103
1982	187	0.54	101
1981	198	0.52	103
1980	218	0.50	109
1979	243	0.48	117
1978	267	0.46	123
1977	291	0.44	128
1976	311	0.42	131
1975	330	0.40	132
1974	385	0.38	146
Prior	385	0.38	146

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A8

## CONTRA COSTA COUNTY

## Semiconductor Manufacturing Equipment

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Semiconductor Manufacturing Equipment AH 581 Table 8

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	N/A	N/A	78
2012	N/A	N/A	61
2011	N/A	N/A	46
2010	N/A	N/A	34
2009	N/A	N/A	25
2008	N/A	N/A	18
2007	N/A	N/A	12
Prior	N/A	N/A	8

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Table A9

## CONTRA COSTA COUNTY

## 2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 25 yrs. Min. % Good Factor: 9%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.98	98
2012	101	0.96	97
2011	103	0.94	97
2010	105	0.91	96
2009	105	0.89	93
2008	106	0.86	91
2007	111	0.84	93
2006	114	0.81	92
2005	117	0.78	91
2004	121	0.75	91
2003	125	0.73	91
2002	126	0.70	88
2001	126	0.66	83
2000	126	0.63	79
1999	128	0.60	77
1998	128	0.57	73
1997	130	0.54	70
1996	132	0.51	67
1995	135	0.47	63
1994	139	0.44	61
1993	142	0.41	58
1992	145	0.38	55
1991	147	0.35	51
1990	151	0.32	48
1989	156	0.29	45
1988	163	0.27	44
1987	169	0.24	41
1986	172	0.22	38
1985	175	0.20	35
1984	179	0.18	32
1983	184	0.17	31
1982	184	0.15	28
1981	184	0.14	26
1980	184	0.12	22
1979	184	0.10	18
1978	184	0.09	17
Prior	184	0.09	17

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Table A10

## CONTRA COSTA COUNTY

2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 30 yrs. Min. % Good Factor: 9% (if applicable)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.99	99
2012	101	0.97	98
2011	103	0.95	98
2010	105	0.94	99
2009	105	0.92	97
2008	106	0.90	95
2007	111	0.89	99
2006	114	0.87	99
2005	117	0.85	99
2004	121	0.83	100
2003	125	0.80	100
2002	126	0.78	98
2001	126	0.76	96
2000	126	0.74	93
1999	128	0.71	91
1998	128	0.69	88
1997	130	0.66	86
1996	132	0.64	84
1995	135	0.61	82
1994	139	0.58	81
1993	142	0.56	80
1992	145	0.53	77
1991	147	0.50	74
1990	151	0.48	72
1989	156	0.45	70
1988	163	0.42	68
1987	169	0.40	68
1986	172	0.37	64
1985	175	0.34	60
1984	179	0.32	57
1983	184	0.30	55
1982	187	0.28	52
1981	198	0.26	51
1980	218	0.24	52
1979	243	0.22	53
1978	267	0.21	56
1977	291	0.19	55
1976	311	0.17	53
1975	311	0.16	50
1974	311	0.15	47
Prior	311	0.15	47

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A11

## CONTRA COSTA COUNTY

## 2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 35 yrs.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.99	99
2012	101	0.98	99
2011	103	0.97	100
2010	105	0.96	101
2009	105	0.94	99
2008	106	0.93	99
2007	111	0.92	102
2006	114	0.90	103
2005	117	0.89	104
2004	121	0.87	105
2003	125	0.86	108
2002	126	0.84	106
2001	126	0.82	103
2000	126	0.81	102
1999	128	0.79	101
1998	128	0.77	99
1997	130	0.75	98
1996	132	0.73	96
1995	135	0.71	96
1994	139	0.69	96
1993	142	0.67	95
1992	145	0.65	94
1991	147	0.62	91
1990	151	0.60	91
1989	156	0.58	90
1988	163	0.56	91
1987	169	0.53	90
1986	172	0.51	88
1985	175	0.49	86
1984	179	0.46	82
1983	184	0.44	81
1982	187	0.42	79
1981	198	0.40	79
1980	218	0.38	83
1979	243	0.35	85
1978	267	0.33	88
1977	291	0.31	90
1976	311	0.29	90
1975	330	0.27	89
1974	385	0.26	100
Prior	385	0.26	100

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A12

## CONTRA COSTA COUNTY

## Semiconductor Manufacturing Fixtures

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Semiconductor Manufacturing Fixtures AH 581 Table 8

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	N/A	N/A	92
2012	N/A	N/A	84
2011	N/A	N/A	77
2010	N/A	N/A	69
2009	N/A	N/A	60
2008	N/A	N/A	52
2007	N/A	N/A	46
2006	N/A	N/A	38
2005	N/A	N/A	30
2004	N/A	N/A	24
2003	N/A	N/A	20
2002	N/A	N/A	15
2001	N/A	N/A	13
Prior	N/A	N/A	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C1

## CONTRA COSTA COUNTY

2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 5 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.81	81
2012	101	0.62	63
2011	104	0.45	47
2010	107	0.29	31
2009	106	0.18	19
2008	109	0.10	11
Prior	109	0.10	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.



Table C2

## CONTRA COSTA COUNTY

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 6 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.85	85
2012	101	0.69	70
2011	104	0.54	56
2010	107	0.40	43
2009	106	0.28	30
2008	109	0.18	20
2007	113	0.11	12
2006	119	0.10	12
Prior	119	0.10	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table C3

## CONTRA COSTA COUNTY

2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 8 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	100	0.89	89
2012	101	0.78	79
2011	104	0.67	70
2010	107	0.56	60
2009	106	0.45	48
2008	109	0.35	38
2007	113	0.26	29
2006	119	0.19	23
2005	124	0.14	17
2004	132	0.10	13
Prior	132	0.10	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C4

## CONTRA COSTA COUNTY

## 2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 10 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.92	92
2012	101	0.83	84
2011	104	0.75	78
2010	107	0.66	71
2009	106	0.57	60
2008	109	0.49	53
2007	113	0.41	46
2006	119	0.33	39
2005	124	0.26	32
2004	132	0.20	26
2003	136	0.16	22
2002	138	0.12	17
2001	139	0.10	14
Prior	139	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C5

## CONTRA COSTA COUNTY

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 12 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	100	0.94	94
2012	101	0.87	88
2011	104	0.80	83
2010	107	0.73	78
2009	106	0.66	70
2008	109	0.59	64
2007	113	0.52	59
2006	119	0.45	54
2005	124	0.38	47
2004	132	0.32	42
2003	136	0.26	35
2002	138	0.22	30
2001	139	0.17	24
2000	140	0.14	20
1999	143	0.11	16
Prior	143	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C6

## CONTRA COSTA COUNTY

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 15 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.95	95
2012	101	0.90	91
2011	104	0.85	88
2010	107	0.80	86
2009	106	0.75	80
2008	109	0.69	75
2007	113	0.64	72
2006	119	0.58	69
2005	124	0.53	66
2004	132	0.47	62
2003	136	0.42	57
2002	138	0.37	51
2001	139	0.32	44
2000	140	0.27	38
1999	143	0.23	33
1998	143	0.19	27
1997	144	0.16	23
1996	146	0.14	20
1995	149	0.11	16
1994	149	0.10	15
Prior	149	0.10	15

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table C7

## CONTRA COSTA COUNTY

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 20 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.97	97
2012	101	0.94	95
2011	104	0.91	95
2010	107	0.87	93
2009	106	0.84	89
2008	109	0.80	87
2007	113	0.76	86
2006	119	0.72	86
2005	124	0.69	86
2004	132	0.65	86
2003	136	0.61	83
2002	138	0.57	79
2001	139	0.52	72
2000	140	0.48	67
1999	143	0.44	63
1998	143	0.40	57
1997	144	0.37	53
1996	146	0.33	48
1995	149	0.29	43
1994	153	0.26	40
1993	158	0.23	36
1992	161	0.21	34
1991	164	0.18	30
1990	167	0.16	27
1989	171	0.14	24
1988	171	0.13	22
1987	171	0.11	19
Prior	171	0.10	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C8

## CONTRA COSTA COUNTY

## 2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 25 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.98	98
2012	101	0.96	97
2011	104	0.94	98
2010	107	0.91	97
2009	106	0.89	94
2008	109	0.86	94
2007	113	0.84	95
2006	119	0.81	96
2005	124	0.78	97
2004	132	0.75	99
2003	136	0.73	99
2002	138	0.70	97
2001	139	0.66	92
2000	140	0.63	88
1999	143	0.60	86
1998	143	0.57	82
1997	144	0.54	78
1996	146	0.51	74
1995	149	0.47	70
1994	153	0.44	67
1993	158	0.41	65
1992	161	0.38	61
1991	164	0.35	57
1990	167	0.32	53
1989	171	0.29	50
1988	180	0.27	49
1987	188	0.24	45
1986	191	0.22	42
1985	193	0.20	39
1984	196	0.18	35
1983	202	0.17	34
1982	202	0.15	30
1981	202	0.14	28
1980	202	0.12	24
Prior	202	0.10	20

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C9

## CONTRA COSTA COUNTY

2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 40 yrs. Min. % Good: 10% (if applicable)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.99	99
2012	101	0.98	99
2011	104	0.98	102
2010	107	0.97	104
2009	106	0.96	102
2008	109	0.95	104
2007	113	0.94	106
2006	119	0.93	111
2005	124	0.92	114
2004	132	0.91	120
2003	136	0.89	121
2002	138	0.88	121
2001	139	0.87	121
2000	140	0.86	120
1999	143	0.84	120
1998	143	0.83	119
1997	144	0.81	117
1996	146	0.80	117
1995	149	0.78	116
1994	153	0.77	118
1993	158	0.75	119
1992	161	0.73	118
1991	164	0.72	118
1990	167	0.70	117
1989	171	0.68	116
1988	180	0.66	119
1987	188	0.64	120
1986	191	0.63	120
1985	193	0.60	116
1984	196	0.59	116
1983	202	0.56	113
1982	206	0.54	111
1981	215	0.52	112
1980	237	0.50	119
1979	258	0.48	124
1978	281	0.46	129
1977	303	0.44	133
1976	318	0.42	134
1975	337	0.40	135
1974	372	0.38	141
PRIOR	372	0.38	141

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.



Table C10

## CONTRA COSTA COUNTY

## Agricultural Equipment

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural, Life: 15 Yrs. Min. % Good Factor: 11%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.95	95
2012	101	0.90	91
2011	103	0.85	88
2010	106	0.80	85
2009	108	0.75	81
2008	112	0.69	77
2007	117	0.64	75
2006	121	0.58	70
2005	124	0.53	66
2004	130	0.47	61
2003	134	0.42	56
2002	136	0.37	50
2001	138	0.32	44
2000	140	0.27	38
1999	142	0.23	33
1998	143	0.19	27
1997	145	0.16	23
1996	147	0.14	21
1995	151	0.11	17
Prior	151	0.11	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table C11

## CONTRA COSTA COUNTY

## Construction Equipment

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction, Life: 12 yrs. Min. % Good Factor: 11% (Use Fixed Agricultural Equipment Min. % Good Factor)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.94	94
2012	103	0.87	90
2011	107	0.80	86
2010	110	0.73	80
2009	111	0.66	73
2008	114	0.59	67
2007	118	0.52	61
2006	120	0.45	54
2005	125	0.38	48
2004	133	0.32	43
2003	138	0.26	36
2002	140	0.22	31
2001	142	0.17	24
2000	142	0.14	20
1999	143	0.11	16
Prior	143	0.11	16

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C12

## CONTRA COSTA COUNTY

## Construction Mobile Equipment (New)

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. Construction Mobile Equipment New (AH581 Table 5)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	100	0.74	74
2012	103	0.66	68
2011	107	0.60	64
2010	110	0.55	61
2009	111	0.51	57
2008	114	0.47	54
2007	118	0.42	50
2006	120	0.38	46
2005	125	0.35	44
2004	133	0.31	41
2003	138	0.28	39
2002	140	0.26	36
2001	142	0.24	34
2000	142	0.22	31
1999	143	0.20	29
1998	145	0.19	28
1997	148	0.16	24
1996	151	0.13	20
1995	154	0.12	18
1994	158	0.11	17
Prior	158	0.11	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C13

## CONTRA COSTA COUNTY

## Construction Mobile Equipment (Used)

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. Life: Construction Mobile Equipment Used (AH581 Table 5).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.91	91
2012	103	0.81	83
2011	107	0.74	79
2010	110	0.68	75
2009	111	0.62	69
2008	114	0.58	66
2007	118	0.52	61
2006	120	0.47	56
2005	125	0.43	54
2004	133	0.38	51
2003	138	0.34	47
2002	140	0.32	45
2001	142	0.29	41
2000	142	0.27	38
1999	143	0.25	36
1998	145	0.23	33
1997	148	0.20	30
1996	151	0.17	26
1995	154	0.13	20
1994	158	0.11	17
1993	160	0.09	14
Prior	160	0.09	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C14

## CONTRA COSTA COUNTY

## Biotechnology Machinery &amp; Equipment

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Machinery & Equipment (Full Value Factors Given Only), Life: (AH581 Table 9)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	N/A	N/A	85
2012	N/A	N/A	70
2011	N/A	N/A	56
2010	N/A	N/A	42
2009	N/A	N/A	29
2008	N/A	N/A	19
2007	N/A	N/A	12
2006	N/A	N/A	11
Prior	N/A	N/A	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C15

## CONTRA COSTA COUNTY

## Biotechnology Other Equipment/Fixtures

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Other Equipment/Fixtures (Full Value Factors Given Only), Life: (AH581 Table 9).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	N/A	N/A	92
2012	N/A	N/A	84
2011	N/A	N/A	77
2010	N/A	N/A	69
2009	N/A	N/A	60
2008	N/A	N/A	52
2007	N/A	N/A	44
2006	N/A	N/A	38
2005	N/A	N/A	30
2004	N/A	N/A	24
2003	N/A	N/A	19
2002	N/A	N/A	14
Prior	N/A	N/A	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C16

## CONTRA COSTA COUNTY

Biotechnology Tools, Molds, Dies, Jigs

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Tools, Molds, Dies, Jigs (Full Value Factors Given Only), Life: AH581 Table 9.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	N/A	N/A	89
2012	N/A	N/A	79
2011	N/A	N/A	69
2010	N/A	N/A	59
2009	N/A	N/A	47
2008	N/A	N/A	37
2007	N/A	N/A	29
2006	N/A	N/A	22
2005	N/A	N/A	15
2004	N/A	N/A	12
Prior	N/A	N/A	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C18

## CONTRA COSTA COUNTY

## Computers - LAN (Local Area Network) &amp; Mainframes

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Computer Valuation Factors (Full Value Factors Given Only), Life: AH581 Table 7

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	N/A	N/A	73
2012	N/A	N/A	47
2011	N/A	N/A	30
2010	N/A	N/A	19
2009	N/A	N/A	12
2008	N/A	N/A	8
2007	N/A	N/A	5
2006	N/A	N/A	3
2005	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.



Table C19

## CONTRA COSTA COUNTY

## Computers - Personal Computers

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Computer Valuation Factors (Full Value Factors Given Only), Life: AH581 Table 7

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	N/A	N/A	54
2012	N/A	N/A	39
2011	N/A	N/A	24
2010	N/A	N/A	15
2009	N/A	N/A	10
2008	N/A	N/A	6
2007	N/A	N/A	4
2006	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C20

## CONTRA COSTA COUNTY

## Agricultural Mobile Equipment (New) - Except Harvesters

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment New (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	100	0.78	78
2012	101	0.70	71
2011	103	0.64	66
2010	106	0.58	61
2009	108	0.52	56
2008	112	0.47	53
2007	117	0.42	49
2006	121	0.38	46
2005	124	0.34	42
2004	130	0.30	39
2003	134	0.27	36
2002	136	0.25	34
2001	138	0.23	32
2000	140	0.22	31
1999	142	0.20	28
1998	143	0.18	26
Prior	143	0.18	26

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C21

## CONTRA COSTA COUNTY

## Agricultural Mobile Equipment (Used) - Except Harvesters

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Used (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	100	0.92	92
2012	101	0.82	83
2011	103	0.75	77
2010	106	0.68	72
2009	108	0.62	67
2008	112	0.56	63
2007	117	0.50	59
2006	121	0.45	54
2005	124	0.40	50
2004	130	0.36	47
2003	134	0.32	43
2002	136	0.30	41
2001	138	0.28	39
2000	140	0.26	36
1999	142	0.23	33
1998	143	0.21	30
1997	145	0.19	28
1996	147	0.17	25
Prior	147	0.17	25

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C22

## CONTRA COSTA COUNTY

Wind Machines (Agricultural) - for Vineyards

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: 25 Years. Min. % Good: 11% (Fixed Agricultural Equipment Min. % Good Factor)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	100	0.98	98
2012	101	0.96	97
2011	103	0.94	97
2010	106	0.91	96
2009	108	0.89	96
2008	112	0.86	96
2007	117	0.84	98
2006	121	0.81	98
2005	124	0.78	97
2004	130	0.75	98
2003	134	0.73	98
2002	136	0.70	95
2001	138	0.66	91
2000	140	0.63	88
1999	142	0.60	85
1998	143	0.57	82
1997	145	0.54	78
1996	147	0.51	75
1995	151	0.47	71
1994	158	0.44	70
1993	162	0.41	66
1992	167	0.38	63
1991	172	0.35	60
1990	177	0.32	57
1989	183	0.29	53
1988	191	0.27	52
1987	197	0.24	47
1986	198	0.22	44
1985	199	0.20	40
1984	200	0.18	36
1983	206	0.17	35
1982	206	0.15	31
1981	206	0.14	29
1980	206	0.12	25
Prior	206	0.11	23

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C23

## CONTRA COSTA COUNTY

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 7 yrs.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.87	87
2012	101	0.74	75
2011	104	0.61	63
2010	107	0.49	52
2009	106	0.37	39
2008	109	0.27	29
2007	113	0.19	21
2006	119	0.13	15
2005	124	0.10	12
Prior	124	0.10	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C24

## CONTRA COSTA COUNTY

## 2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 9 yrs.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.91	91
2012	101	0.81	82
2011	104	0.71	74
2010	107	0.61	65
2009	106	0.52	55
2008	109	0.42	46
2007	113	0.34	38
2006	119	0.26	31
2005	124	0.20	25
2004	132	0.15	20
2003	136	0.11	15
Prior	136	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C25

## CONTRA COSTA COUNTY

## COPIERS

(Document Processor Equipment)

**2014-2015**

Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Document Processor Valuation Factors AH581 Table 10. Minimum % Good: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	N/A	0.58	0.58
2012	N/A	0.47	0.47
2011	N/A	0.32	0.32
2010	N/A	0.28	0.28
2009	N/A	0.23	0.23
2008	N/A	0.19	0.19
2007	N/A	0.15	0.15
2006	N/A	0.13	0.13
2005	N/A	0.10	0.10
2004	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C26

## CONTRA COSTA COUNTY

## Construction Mobile Equipment (Average)

2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. % Good: Construction Mobile Equipment Average (AH581 Table 5)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.83	83
2012	103	0.74	76
2011	107	0.67	72
2010	110	0.62	68
2009	111	0.57	63
2008	114	0.53	60
2007	118	0.47	55
2006	120	0.43	52
2005	125	0.39	49
2004	133	0.35	47
2003	138	0.31	43
2002	140	0.29	41
2001	142	0.27	38
2000	142	0.25	36
1999	143	0.23	33
1998	145	0.21	30
1997	148	0.18	27
1996	151	0.15	23
1995	154	0.13	20
1994	158	0.11	17
Prior	158	0.11	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

**USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER  
EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)**



Table C27

## CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Average) - Except Harvesters

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Average (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	100	0.85	85
2012	101	0.76	77
2011	103	0.70	72
2010	106	0.63	67
2009	108	0.57	62
2008	112	0.52	58
2007	117	0.46	54
2006	121	0.42	51
2005	124	0.37	46
2004	130	0.33	43
2003	134	0.30	40
2002	136	0.28	38
2001	138	0.26	36
2000	140	0.24	34
1999	142	0.22	31
1998	143	0.20	29
Prior	143	0.20	29

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

**USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER  
EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)**

Table C28

## CONTRA COSTA COUNTY

## Agricultural Mobile Equipment (New) - Harvesters

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment New (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.74	74
2012	101	0.64	65
2011	103	0.57	59
2010	106	0.50	53
2009	108	0.43	46
2008	112	0.38	43
2007	117	0.33	39
2006	121	0.29	35
2005	124	0.25	31
2004	130	0.21	27
2003	134	0.19	25
2002	136	0.17	23
2001	138	0.15	21
Prior	138	0.15	21

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C29

## CONTRA COSTA COUNTY

## Agricultural Mobile Equipment (Used) - Harvesters

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Used (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.90	90
2012	101	0.78	79
2011	103	0.69	71
2010	106	0.60	64
2009	108	0.53	57
2008	112	0.46	52
2007	117	0.40	47
2006	121	0.35	42
2005	124	0.30	37
2004	130	0.26	34
2003	134	0.23	31
2002	136	0.21	29
2001	138	0.18	25
2000	140	0.16	22
1999	142	0.14	20
1998	143	0.14	20
Prior	143	0.14	20

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C30

## CONTRA COSTA COUNTY

## Agricultural Mobile Equipment (Average) - Harvesters

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Average (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	100	0.82	82
2012	101	0.71	72
2011	103	0.63	65
2010	106	0.55	58
2009	108	0.48	52
2008	112	0.42	47
2007	117	0.37	43
2006	121	0.32	39
2005	124	0.28	35
2004	130	0.24	31
2003	134	0.21	28
2002	136	0.19	26
2001	138	0.17	23
Prior	138	0.17	23

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

**USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)**

Table C31

## CONTRA COSTA COUNTY

## Offset Lithographic Printing Presses (Sheet Fed)

2014-2015

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Offset Lithographic Printing Presses (Full Value Factors Given Only), Life: AH581 Table 11. **Do not use this table for plateless/non-impact (digital/quick printing) and web fed printing presses. Also do not use for "pre-press" or "post-press" equipment.**

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	N/A	N/A	91
2012	N/A	N/A	82
2011	N/A	N/A	74
2010	N/A	N/A	66
2009	N/A	N/A	58
2008	N/A	N/A	50
2007	N/A	N/A	43
2006	N/A	N/A	37
2005	N/A	N/A	31
2004	N/A	N/A	23
2003	N/A	N/A	20
2002	N/A	N/A	17
2001	N/A	N/A	13
Prior	N/A	N/A	10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U4

## CONTRA COSTA COUNTY

Untrended - 4 Yrs.

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 4 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	N/A	0.76	0.76
2012	N/A	0.52	0.52
2011	N/A	0.32	0.32
2010	N/A	0.17	0.17
2009	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U6

## CONTRA COSTA COUNTY

Untrended - 6 Yrs.

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 6 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2013	N/A	0.85	0.85
2012	N/A	0.69	0.69
2011	N/A	0.54	0.54
2010	N/A	0.40	0.40
2009	N/A	0.28	0.28
2008	N/A	0.18	0.18
2007	N/A	0.11	0.11
2006	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U8

## CONTRA COSTA COUNTY

Untrended - 8 Yrs.

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 8 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	N/A	0.89	0.89
2012	N/A	0.78	0.78
2011	N/A	0.67	0.67
2010	N/A	0.56	0.56
2009	N/A	0.45	0.45
2008	N/A	0.35	0.35
2007	N/A	0.26	0.26
2006	N/A	0.19	0.19
2005	N/A	0.14	0.14
2004	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.



Table U10

## CONTRA COSTA COUNTY

Untrended - 10 Yrs.

**2014-2015**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 10 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2013	N/A	0.92	0.92
2012	N/A	0.83	0.83
2011	N/A	0.75	0.75
2010	N/A	0.66	0.66
2009	N/A	0.57	0.57
2008	N/A	0.49	0.49
2007	N/A	0.41	0.41
2006	N/A	0.33	0.33
2005	N/A	0.26	0.26
2004	N/A	0.20	0.20
2003	N/A	0.16	0.16
2002	N/A	0.12	0.12
2001	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table K

## CONTRA COSTA COUNTY

## MISCELLANEOUS BUILDINGS AND LAND IMPROVEMENTS

**2014-2015**

The following table is based on the 1975 Year SBE Construction Cost Index (B-7) for Miscellaneous Buildings and Improvements, and an average 25 year economic Cost indexing and depreciation are consolidated into a present value factor with a 1975 base. These factors are further adjusted upward by the annual CPI percentage maximum allowed under article XIII A of the California State Constitution. The result is a full value factor which is to be applied to historical cost for an estimate of full value.

Effective Year	1975 Full Value Factor	Jarvis-Gann Factor	Full Value Factor
2013	1.00	1.00454	1.00454
2012	1.00	1.02463	1.02463
2011	1.00	1.04512	1.04512
2010	1.00	1.05299	1.05299
2009	1.00	1.05049	1.05049
2008	1.00	1.07149	1.07149
2007	1.00	1.09294	1.09294
2006	1.00	1.11479	1.11479
2005	1.00	1.13709	1.13709
2004	1.00	1.15983	1.15983
2003	1.00	1.18148	1.18148
2002	1.00	1.20511	1.20511
2001	1.00	1.22921	1.22921
2000	1.00	1.25379	1.25379
1999	1.00	1.27886	1.27886
1998	1.00	1.30258	1.30258
1997	1.00	1.32863	1.32863
1996	1.00	1.35520	1.35520
1995	1.00	1.37017	1.37017
1994	1.00	1.38660	1.38660
1993	1.00	1.41434	1.41434
1992	1.00	1.44262	1.44262
1991	1.00	1.47128	1.47128
1990	1.00	1.50095	1.50095
1989	1.00	1.53066	1.53066
1988	1.00	1.56126	1.56126
1987	1.00	1.59267	1.59267
1986	1.00	1.62456	1.62456
1985	1.00	1.65689	1.65689
1984	1.00	1.68999	1.68999
1983	1.00	1.72396	1.72396
1982	1.00	1.74102	1.74102
1981	1.00	1.77580	1.77580
1980	1.00	1.81136	1.81136
1979	1.00	1.84770	1.84770
1978	1.00	1.88470	1.88470
1977	1.00	1.92207	1.92207
1976	1.00	1.96066	1.96066

# MISCELLANEOUS BUILDINGS AND LAND IMPROVEMENTS

1975	1.00	1.99998	1.99998
1974	1.10	1.99998	2.19998
1973	1.13	1.99998	2.25998
1972	1.18	1.99998	2.35998
1971	1.22	1.99998	2.43998
1970	1.21	1.99998	2.41998
1969	1.19	1.99998	2.37998
1968	1.21	1.99998	2.41998
1967	1.18	1.99998	2.35998
1966	1.15	1.99998	2.29998
1965	1.09	1.99998	2.17998
1964	1.05	1.99998	2.09998
1963	0.99	1.99998	1.97998
1962	0.97	1.99998	1.93998
1961	0.93	1.99998	1.85998
1960	0.93	1.99998	1.85998
1959	0.95	1.99998	1.89998
1958	0.95	1.99998	1.89998
1957	0.96	1.99998	1.91998
1956	0.99	1.99998	1.97998
1955	1.02	1.99998	2.03998
1954	1.03	1.99998	2.05998
1953	1.03	1.99998	2.05998
Prior	1.06	1.99998	2.11998

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table L

CONTRA COSTA COUNTY  
MAJOR BUILDINGS & STRUCTURES

**2014-2015**

The following table is based on the 1975 Year SBE Composite Construction Cost indexes (B2-6) for Major Buildings and construction types, and an average 40 year economic life Cost indexing and depreciation are consolidated into a present value factor with a 1975 base. These factors are further adjusted upward by the annual CPI percentage maximum allowed under article XIII A of the California State Constitution. The result is a full value factor which is to be applied to historical cost for an estimate of full value.

Effective Year	1975 Full Value Factor	Jarvis-Gann Factor	Full Value Factor
2013	1.00	1.00454	1.00454
2012	1.00	1.02463	1.02463
2011	1.00	1.04512	1.04512
2010	1.00	1.05299	1.05299
2009	1.00	1.05049	1.05049
2008	1.00	1.07149	1.07149
2007	1.00	1.09294	1.09294
2006	1.00	1.11479	1.11479
2005	1.00	1.13709	1.13709
2004	1.00	1.15983	1.15983
2003	1.00	1.18148	1.18148
2002	1.00	1.20511	1.20511
2001	1.00	1.22921	1.22921
2000	1.00	1.25379	1.25379
1999	1.00	1.27886	1.27886
1998	1.00	1.30258	1.30258
1997	1.00	1.32863	1.32863
1996	1.00	1.35520	1.35520
1995	1.00	1.37017	1.37017
1994	1.00	1.38660	1.38660
1993	1.00	1.41434	1.41434
1992	1.00	1.44262	1.44262
1991	1.00	1.47128	1.47128
1990	1.00	1.50095	1.50095
1989	1.00	1.53066	1.53066
1988	1.00	1.56126	1.56126
1987	1.00	1.59267	1.59267
1986	1.00	1.62456	1.62456
1985	1.00	1.65689	1.65689
1984	1.00	1.68999	1.68999
1983	1.00	1.72396	1.72396
1982	1.00	1.74102	1.74102
1981	1.00	1.77580	1.77580
1980	1.00	1.81136	1.81136
1979	1.00	1.84770	1.84770
1978	1.00	1.88470	1.88470
1977	1.00	1.92207	1.92207
1976	1.00	1.96066	1.96066
1975	1.00	1.99998	1.99998

# MAJOR BUILDINGS & STRUCTURES

1974	1.11	1.99998	2.21998
1973	1.19	1.99998	2.37998
1972	1.27	1.99998	2.53997
1971	1.35	1.99998	2.69997
1970	1.41	1.99998	2.81997
1969	1.45	1.99998	2.89997
1968	1.49	1.99998	2.97997
1967	1.55	1.99998	3.09997
1966	1.58	1.99998	3.15997
1965	1.57	1.99998	3.13997
1964	1.57	1.99998	3.13997
1963	1.57	1.99998	3.13997
1962	1.56	1.99998	3.11997
1961	1.54	1.99998	3.07997
1960	1.53	1.99998	3.05997
1959	1.52	1.99998	3.03997
1958	1.50	1.99998	2.99997
1957	1.50	1.99998	2.99997
1956	1.54	1.99998	3.07997
1955	1.53	1.99998	3.05997
1954	1.48	1.99998	2.95997
1953	1.48	1.99998	2.95997
1952	1.46	1.99998	2.91997
1951	1.48	1.99998	2.95997
1950	1.50	1.99998	2.99997
1949	1.46	1.99998	2.91997
1948	1.61	1.99998	3.21997
1947	1.90	1.99998	3.79996
1946	2.16	1.99998	4.31996
1945	2.22	1.99998	4.43996
1944	2.29	1.99998	4.57995
1943	2.35	1.99998	4.69995
1942	2.48	1.99998	4.95995
1941	2.68	1.99998	5.35995
1940	2.71	1.99998	5.41995
1939	2.67	1.99998	5.33995
Prior	2.94	1.99998	5.87994

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table N

CONTRA COSTA COUNTY

100% VALUE BUSINESS PROPERTY

**2014-2015**

<u>Effective Year</u>	<u>Full Value Factor</u>
2014	1.00
2013	1.00
2012	1.00
2011	1.00
2010	1.00
2009	1.00
2008	1.00
2007	1.00
2006	1.00
Prior	1.00

Table R

CONTRA COSTA COUNTY

50% RESTAURANT CHINAWARE

**2014-2015**

<u>Effective</u> <u>Year</u>	<u>Full</u> <u>Value Factor</u>
2014	0.50
2013	0.50
2012	0.50
2011	0.50
2010	0.50
2009	0.50
2008	0.50
2007	0.50
Prior	0.50

Table T

CONTRA COSTA COUNTY

100% REALTY RESPONSIBILITY

**2014-2015**

<u>Effective Year</u>	<u>Full Value Factor</u>
2014	0.00
2013	0.00
2012	0.00
2011	0.00
2010	0.00
2009	0.00
2008	0.00
2007	0.00
2006	0.00
2005	0.00
Prior	0.00



Table W

## CONTRA COSTA COUNTY

WIND GENERATORS  
15 YEAR SERVICE LIFE  
(CLASSIFY AS 100% FIXTURES)**2014-2015****(Updated on 2/5/14. Info provided by Alameda County)**

<u>Yr. of Acq.</u>	<u>Trend Factor</u>	<u>% Good Factor</u>	<u>Value Factor</u>
2013	1.00	0.95	0.95
2012	0.99	0.90	0.89
2011	0.99	0.85	0.84
2010	0.98	0.80	0.78
2009	0.97	0.75	0.73
2008	0.94	0.69	0.65
2007	0.91	0.64	0.58
2006	0.88	0.58	0.51
2005	0.81	0.53	0.43
2004	0.74	0.47	0.35
2003	0.60	0.42	0.25
2002	0.46	0.37	0.17
2001	0.28	0.32	0.09
Prior	0.28	0.32	0.09

Note: Use this table for wind generation equipment that were built before 2000.

Table Y

## CONTRA COSTA COUNTY

## 100% PROPOSITION 13 ANNUAL 2% IMPROVEMENTS

**2014-2015**

Effective Year	Full Value Factor
2013	1.00454
2012	1.02463
2011	1.04512
2010	1.05299
2009	1.05049
2008	1.07149
2007	1.09294
2006	1.11479
2005	1.13709
2004	1.15983
2003	1.18148
2002	1.20511
2001	1.22921
2000	1.25379
1999	1.27886
1998	1.30258
1997	1.32863
1996	1.35520
1995	1.37017
1994	1.38660
1993	1.41434
1992	1.44262
1991	1.47128
1990	1.50095
1989	1.53066
1988	1.56126
1987	1.59267
1986	1.62456
1985	1.65689
1984	1.68999
1983	1.72396
1982	1.74102
1981	1.77580
1980	1.81136
1979	1.84770
1978	1.88470
1977	1.92207
1976	1.96066
1975	1.99998